EXHIBIT
3

MAM
MARINE ASSET MANAGEMENT, INC.

Mr. Abe Shah
American Waste Management &
Recycling LLC
645 Fifth Avenue, 8th Floor
New York, NY 10022

Dear Mr. Shah:

It is with regret that I address this letter to you. Marine Asset Management has worked with your company American Waste Management & Recycling for over a year. Until a few months ago, we did not experience any problems or difficulties in our business together. Your company has conducted itself in a professional manner and always paid on time and taken care of any matters very expeditiously. We value your business and our relationship with you.

Since May/June, we have had some chassis outstanding with your company. This has become a problem for Marine Asset Management as the equipment was outstanding for a long time. The back charges have increased to a very high amount. We have not pressed on this matter all this time as we know that your company did not do anything to cause the problem.

We know the details of what your company has experienced at Cemex plant in Ponce. I am sorry that you have experienced such difficulties resulting from the stealing of your property. We understand that CEMEX ordered your people out of the premises without allowing you to move the containers, and we also understand that some of these containers and chassis are evidence for State and Federal agencies in their criminal investigation on this matter.

But our chassis were there for two to three months. Therefore, this issue must be resolved. You have to understand our position. We are also becoming an innocent victim of this situation just as much as the trucking company that has taken out these containers. You explained that some of these containers are loaded and that CEMEX did not allow a lot of these containers, loaded or otherwise, to be removed. We do not understand how this can be possible since the containers are not registered to CEMEX, and they have been always registered to you. And we have been taking containers out from Cemex under your company's name for three months before this incident.

PO Box 9023901
San Juan P.R. 00902-3901
TEL. 787-273-1441 / 273-1442
FAX. 787-273-1443
www.mamoffice.com

At this time we are informing you that if this situation is not resolved we would have to stop giving chassis to your company. Even though we know that might hurt your business from Puerto Rico, we have to resolve this on an expedited basis. Also, as per our policy of Marine Asset and Intership we will not be able to give anymore chassis to the truckers who had taken these chassis and containers out, even if it is for other customers, which will affect the trucker's livelihood also. We again thank you for your business but look forward for you to resolve the matter by the end of this month.

I would like to know how I can assist in getting this matter resolved. I am confident the Courts in Puerto Rico will do right by your company. But in case your case may take some time, we hope you can work with us to settle the matter.

We hope that you continue to do business with us in Puerto Rico as you are a valued customer. We wish your company is not discouraged by this negative experience.

Best regards,

Marcel Sanabria
General Manager